

My name is Aymenn Jawad Al-Tamimi. I have been asked by the defense counsel, Charles Swift, to provide expert testimony and opinions regarding the organizations operating in Syria from 2016 through 2018, including terrorist and Islamist organizations, and aid organizations.

I hold a first-class bachelor of arts from the University of Oxford in Classics and Oriental Studies and I am currently doing a PhD at Swansea University focused on the role of historical narratives in Islamic State propaganda. I have research competency in a number of languages including Arabic, English, French, Spanish, Latin and Ancient Greek. For a number of years I was a research fellow at the Middle East Forum (a think-tank based in Philadelphia) and the Rubin Center (a think-tank based in Herzliya, Israel). I am currently a research fellow at George Washington University's Program on Extremism, where I have assisted the program on the translation, redaction, archiving and analysis of thousands of Islamic State documents recovered from northern Iraq by the New York Times. I have written and published hundreds of articles and blog posts, including interviews, translation of primary source material and analytical pieces, all of which can be found on my personal website (<http://www.aymennjawad.org>).

I have been working on research and study of the Syrian conflict since 2012-2013, having followed events in Syria in a more general sense since the outbreak of the unrest and civil war in 2011. This research has included multiple trips to Syria during the war: once in 2014, during which I visited the north Aleppo countryside on the border with Turkey, and twice in 2018, during which I visited Qamishli, Raqqa, Hasakah and Deir az-Zor up to the border with Iraq. For my research and insights on the Syrian conflict, I have been cited and interviewed in numerous media outlets and publications, including al-Jazeera English, the Financial Times, Agence France-Presse, Voice of America, the New York Times, and the Wall Street Journal. I have also written on aspects of the Syrian conflict for publications such as West Point's Combating Terrorism Center Sentinel, the Washington Institute for Near East Policy and the Atlantic. Furthermore, I have been consulted for my work on Syria by government agencies, including the Japanese and Czech foreign ministries. In 2014 and 2015, I provided testimony for UK government committees on the Islamic State and the conflict in Syria. More recently, I have served as an expert witness in the case of US vs. Musabli in Detroit, providing testimony on the Islamic State's bureaucratic records and authenticity of some documentary evidence being used in US vs. Musabli.

As per the request of the defense counsel, I have reviewed the following materials for this case:

- . Transcripts of conversations between Georgianna Giampietro and an undercover FBI agent, with accompanying 302s and FBI documents.
- . Telegram messages between Giampietro, an undercover FBI agent and two other women in a group chat called 'Akhira over Dunya' and another called 'Grupo de Amigas 2.'
- . Records of Western Union transfers made by Giampietro.

In this report I will provide first a background on the various terrorist and insurgent organizations that are relevant to this case, as well as background on various charities operating in Syria, and testimony regarding certain Arabic terms used in the context of the

Syrian conflict. I will then state my opinions on some of the defendant's statements and behavior in view of the relevant background.

### **Armed groups of relevance**

In considering the armed groups of relevance to this case, it is important to provide an overview of their history in summation, as well as their areas of operation in Syria, their attitude towards foreigners including Western recruits, and methods of finance.

### **Jabhat al-Nusra and its successor Hay'at Tahrir al-Sham**

Considering that Hay'at Tahrir al-Sham is at the core of this case it is appropriate to begin with discussion of this group and its development. Hay'at Tahrir al-Sham was formed in January 2017, officially a merger of five groups: Jabhat Fatah al-Sham (a rebranded name for what was Jabhat al-Nusra), Jabhat Ansar al-Din, Harakat Nour al-Din al-Zinki, Liwa al-Haq and Jaysh al-Sunna. Hay'at Tahrir al-Sham was initially led by Hashim al-Sheikh, who was previously involved in the group Ahrar al-Sham and had founded a subset of the group called Jaysh al-Ahrar, pushing for a merger between Jabhat Fatah al-Sham and Ahrar al-Sham. Hashim al-Sheikh took the components of Jaysh al-Ahrar with him into Hay'at Tahrir al-Sham.

Ostensibly, the Hay'at Tahrir al-Sham project was designed to bring about a larger unity of rebel factions in northwestern Syria. However, Jabhat Fatah al-Sham/Jabhat al-Nusra was always the primary component of the Hay'at Tahrir al-Sham, and in subsequent events, the majority of the other components broke off from Hay'at Tahrir al-Sham, essentially reinforcing the reality by early 2018 that Hay'at Tahrir al-Sham was another rebranding in succession to the original Jabhat Fatah al-Sham/Jabhat al-Nusra, which in fact sought to impose its hegemony over other factions in northwest Syria. Harakat Nour al-Din al-Zinki broke off in July 2017 amid a round of infighting between Hay'at Tahrir al-Sham and Ahrar al-Sham,<sup>i</sup> while Jaysh al-Ahrar defected in September 2017,<sup>ii</sup> and part of Jabhat Ansar al-Din defected in February 2018.<sup>iii</sup> Further, in October 2017, the leader of Jabhat Fatah al-Sham/Jabhat al-Nusra- Abu Muhammad al-Jowlani- took the place of Hashim al-Sheikh as leader of Hay'at Tahrir al-Sham.<sup>iv</sup>

Before continuing further it is appropriate to discuss Hay'at Tahrir al-Sham's primary predecessor: Jabhat al-Nusra, which changed its name to Jabhat Fatah al-Sham in July 2016. Jabhat al-Nusra, whose name translates as the 'Support Front,' officially declared its existence in January 2012. However, the group's initial establishment goes back to mid to late 2011, with its origins lying in a dispatch of the group's leader- Abu Muhammad al-Jowlani- to Syria from Iraq, in a mission that had the blessing and support of the Islamic State of Iraq and its leader Abu Bakr al-Baghdadi.

At the time of its founding and in the subsequent period in which the group emerged to become one of the most effective fighting forces on the side of the insurgency against the Syrian government, Jabhat al-Nusra did not publicly declare its ties to any group. It was U.S. intelligence that first correctly identified the group's links to the Islamic State of Iraq, and the first public confirmation of a link only came in April 2013, when Abu Bakr al-Baghdadi

issued an audio message in which he declared that Jabhat al-Nusra was an extension of the Islamic State of Iraq and that the time had come to announce the Islamic State in Iraq and al-Sham (ISIS). Jowlani, however, sought to preserve his autonomy from Baghdadi, and rejected the move, seeking the mediation of al-Qa'ida's leader Ayman al-Zawahiri in the hope of obtaining a ruling favorable to maintaining his autonomy. In this regard, therefore, he declared that he was 'renewing' his allegiance pledge to Zawahiri, thereby publicly affirming Jabhat al-Nusra to be al-Qa'ida's affiliate in Syria. At the time this controversy emerged, Jabhat al-Nusra was active in insurgent areas of operations throughout Syria, but was noted to be developing a strong base in eastern Syria, giving the group access to oil resources. By the summer of 2014, however, the group was driven out of eastern Syria as part of the wider war between ISIS and the Syrian rebel groups that began at the turn of 2014. In that war, Jabhat al-Nusra had ultimately sided with the latter as ISIS had been officially disavowed by al-Qa'ida in February 2014. Even facing so many enemies, however, ISIS consolidated itself around Raqqa in central northern Syria and ended up seizing vast swaths of territory spanning the borders of Iraq and Syria, and declared its caliphate at the end of June 2014.

After losing its presence in eastern Syria, Jabhat al-Nusra refocused its resources and manpower around the country's northwest, where it already had a noteworthy presence. To this day, the group's successor Hay'at Tahrir al-Sham similarly has its power and presence centered in northwest Syria. Despite its losses to the Islamic State, Jabhat al-Nusra would continue to play an important part in the insurgency against the Syrian government, taking a leading role in the Jaysh al-Fatah ('Army of Conquest') coalition of groups that during the spring and summer of 2015 seized control of Idlib city and all other major towns in the province that were held by Syrian government forces.

Although it had been hoped that the Jaysh al-Fatah would create a wider joint administration between Idlib's factions including Jabhat al-Nusra, the initiative ultimately failed, with different factions generally maintaining their own judicial and service provisions. Similarly, any initiatives for a merger between Jabhat al-Nusra and other factions were tainted by the former's association with al-Qa'ida. The perceived need for more united efforts among the insurgency grew as the Syrian government, now backed by overt Russian military intervention, sought to besiege and take control of the insurgent-held parts of eastern Aleppo city, which if successful would prove a decisive blow to the insurgency. In addition, there was talk of a joint Russian-U.S. campaign to target Jabhat al-Nusra. These were some of the reasons behind the rebranding of Jabhat al-Nusra to Jabhat Fatah al-Sham in July 2016, in which the group declared that it had no affiliation with any 'external entity,' which was taken to mean a breaking of ties with al-Qa'ida. However, the idea for the rebranding was that the tie with al-Qa'ida should remain secret, at least until a larger merger could be achieved that would allow a breaking of ties that would be acceptable to al-Qa'ida's leader Zawahiri. This was why the rebranding initially had the blessing of Zawahiri's deputy Abu al-Khayr al-Masri even though Zawahiri had not been consulted on the move. When Zawahiri was informed of the matter, however, he rejected the move on the grounds that he did not accept secret allegiance, marking the first real break between the group and al-Qa'ida. The definitive break with al-Qa'ida came following the formation of Hay'at Tahrir al-Sham, which was similarly done without consulting Zawahiri and occurred hastily in a round of internal tension following the Syrian government's recapture of eastern Aleppo

city at the end of December 2016 and the failure of merger talks between Ahrar al-Sham and Jabhat Fatah al-Sham.

The main analytical framework to explain the rationale for Hay'at Tahrir al-Sham is one of asserting hegemony over the remaining insurgency: that is, to secure the insurgency's future and survival, it is better to have one hegemonic actor rather than multiple competing actors in some kind of equilibrium. This would inevitably mean using force and coercion to have the other factions accept this hegemony, if not destroying rivals entirely. It is this framework of Hay'at Tahrir al-Sham's desire for hegemony that explains the various rounds of infighting that occurred between Hay'at Tahrir al-Sham and other Syrian rebel factions in the period 2017-2019, culminating in the dismantling of the fiefdom of Harakat Nour al-Din al-Zinki in west Aleppo countryside and the agreement by the other main rebel factions to accept the authority of the Hay'at Tahrir al-Sham-backed Salvation Government over Idlib and its environs,<sup>v</sup> thereby cementing the group's hegemony that persists to this day. The only main challenge the group has perceived to its hegemony since this time was the formation of the 'So Be Steadfast' operations room led by the al-Qa'ida-loyalist group Hurras al-Din, which itself was formed in 2017-2018 based on rejection of Hay'at Tahrir al-Sham's breaking of ties with al-Qa'ida. The hegemony over Idlib and its environs has allowed Hay'at Tahrir al-Sham to secure and amplify its finances, through income sources like control of border crossings, confiscation and renting out of real estate, establishment of businesses, and taxes.

From the time of the inception of Jabhat al-Nusra until the present day with Hay'at Tahrir al-Sham, foreigners (often called 'muhajireen' - 'migrants' - in the local discourse, derived from the migration of the Prophet Muhammad and his followers from Mecca to Medina) have played a significant role inside the group. Some of these foreigners have included Western recruits. Nonetheless, in general it is fair to say that the role of foreigners has diminished with time. For example, many foreigners defected from Jabhat al-Nusra to ISIS. According to Jowlani himself in a discussion in late 2014, before the infighting with ISIS in the eastern region, 70% of Jabhat al-Nusra's leadership was composed of foreigners, but this diminished to 40% with the infighting.<sup>vi</sup> Further, he estimated the proportion of foreign fighters in Jabhat al-Nusra to range from 30 to 35%.<sup>vii</sup> In the current Hay'at Tahrir al-Sham, foreigners occupy some leadership positions, with notable examples including Abu al-Fatah al-Farghali (Egyptian), Abu Mariya al-Qahtani (Iraqi), 'al-Idrissi' (Tunisian) and Abu al-Harith al-Masri (Egyptian). Further, there are contingents of foreign fighters who are either part of the organization or are closely allied with it, such as Katibat al-Tawheed wa al-Jihad (Uzbek), the Maldivian group, the Albanian group, and perhaps most prominently, the Turkestan Islamic Party (Uyghur). In terms of the discourse of the group and its supporters, it should also be noted that the group emphasizes protection of the muhajireen and that one of the group's principles is that it will not hand over any Muslim (local or foreigner) to a disbeliever, while the group's leaders tend to speak in terms of the wider Muslim Ummah (global Muslim community) and defending Sunnis rather than in terms of a strictly nationalist vision for Syria. Conversely, Hay'at Tahrir al-Sham has also been at odds with foreigners critical of the group's policies and direction, resulting in removal from the ranks of Hay'at Tahrir al-Sham, arrests, imprisonment and even dissolution of certain groups. However, similar measures are also taken against locals who are perceived to threaten the group's hegemony.

Turning to the subject of recruitment by Hay'at Tahrir al-Sham, notable changes have occurred over the years that mean recruitment efforts have shifted inwards towards Syrians inside Syria, such that the group does not actively target foreigners for recruitment in its public messaging. The first major change is the substantial increase in the population of northwest Syria where Hay'at Tahrir al-Sham operates, as the region has become flooded with internally displaced persons from other parts of Syria. Some of these internally displaced persons fled fighting in other regions, while others came as part of deals that were struck between the Syrian government and localities that returned to its control whereby those who rejected living under government control could take buses that would transport them to northern Syria. This swelling of the population in the northwest provides an ample recruitment pool for Hay'at Tahrir al-Sham. Second, the borders between Syria and Turkey are now much less open, with border crossings only open for limited time periods (e.g. religious occasions when Syrians in Turkey can visit relatives inside Syria). Turkey has also constructed a border wall to deter illegal crossings from Syria into Turkey, and has in more recent years deported large numbers of foreigners suspected of attempting to cross into Syria (in contrast with the much more lax attitude in the early years of the civil war).

On multiple occasions, Hay'at Tahrir al-Sham has launched recruitment campaigns. These campaigns take the form of announcements for recruitment posted on social media, normally providing phone numbers and Telegram addresses for online contact. The most recent manifestation of these recruitment campaigns is the 'Military Recruitment Administration' that has set up multiple recruitment branches inside northwest Syria as of May 2021. The phone numbers and addresses to contact, however, vary according to the region inside northwest Syria, indicating that the recruitment campaigns are targeted at people residing in those regions, not those from outside Syria. While theoretically, it is possible for a foreigner currently outside Syria to join Hay'at Tahrir al-Sham, there is the significant logistical challenge of arranging the trip into Syria, which would require the advice of someone familiar with the border regions between Turkey and Syria, including specifics on how to pass through the border crossings, bribe border personnel (if possible), and so forth. This line of reasoning was confirmed by one of the recruitment branches I contacted. When asked about the possibility of recruitment of a foreigner, the branch mentioned that the person should 'first come to Syria, then coordinate with us.' The recruitment branches, however, are not prepared to support an individual wishing to make this journey, but rather the individual has to come at his own expense.<sup>viii</sup> This contrasts with the Islamic State's efforts dedicated to recruitment from around the globe, with propaganda issued on the subject in multiple languages and an administrative body called the 'Hijra Commission' that functioned in the heyday of the group's power in Iraq and Syria. Among its duties were management of the group's border crossings with enemy territories and providing support for those who wanted to migrate to join the Islamic State inside Iraq and Syria.

### **Ahrar al-Sham**

Mentioned in the preceding section on Jabhat al-Nusra and its successor Hay'at Tahrir al-Sham, Ahrar al-Sham ('The Free Men of al-Sham') has been one of the most important insurgent factions inside Syria, though its power and influence have diminished significantly over time. The group's roots go back to the Hama region in northwest Syria in late 2011.

Many of the group's original founders were detainees in the notorious Saydnaya prison that had housed many Islamist and jihadist prisoners. These detainees had been released in an amnesty by the Syrian government in 2011. Ahrar al-Sham, like Jabhat al-Nusra, came to operate across insurgent areas of operation in Syria, but similarly found its primary base of operations shifted to northwest Syria on account of the rise of ISIS, which, as mentioned previously, took over eastern Syria by the summer of 2014. Ahrar al-Sham suffered another blow with the assassination of many of its first generation of leaders in September 2014, in an incident in which the perpetrator has never been conclusively identified. Even so, the group would go on to play the leading role alongside Jabhat al-Nusra in the 'Jaysh al-Fatah' advances in 2015. The group's more definitive decline, however, came with the formation of Hay'at Tahrir al-Sham- which saw the defection of the 'Jaysh al-Ahrar' contingent that subsequently did not rejoin Ahrar al-Sham- and the subsequent infighting in the 2017-2019 period, which led to the group's loss of control over key assets in Idlib province (e.g. the Bab al-Hawa border crossing with Turkey). Subsequent internal divisions and defections have rendered the group a shadow of its former self.<sup>ix</sup>

Ahrar al-Sham's ideological roots, like those of Jabhat al-Nusra, lie in Salafi jihadism. There was also a link with al-Qa'ida via Abu Khalid al-Suri, who was associated with Ahrar al-Sham and was appointed by Zawahiri in 2013 to mediate the dispute between ISIS and Jabhat al-Nusra. In addition, the group in its early years had many foreigners (including some Westerners) in its ranks. Two of the most prominent foreigners in its ranks were Abu al-Yaqdhan al-Masri and Abu Shu'aib al-Masri, Egyptian clerics who subsequently left Ahrar al-Sham, joined Hay'at Tahrir al-Sham and then broke off from Hay'at Tahrir al-Sham.<sup>x</sup> In general, it can be said that over time, Ahrar al-Sham moved away from its Salafi jihadist roots and transitioned towards a Syrian nationalist vision while still retaining a Salafi character. This transition can be understood with the following contrast: in 2013, Ahrar al-Sham established along with other groups a coalition called the Islamic Front: a project which Zawahiri had apparently wanted Jabhat al-Nusra to join. The Islamic Front described itself as an 'Ummah project' and signaled its rejection of democracy. Today, Ahrar al-Sham is part of the coalition of Turkish-backed rebel groups called the 'National Front for Liberation.'

### **Harakat Nour al-Din al-Zinki**

A Syrian insurgent group with origins in the west Aleppo countryside at the end of 2011. Initially, the group had a relationship with Liwa al-Tawheed, which was one of the most important Syrian insurgent groups in the region of Aleppo. Ideologically, the group's national orientation in contrast with Jabhat al-Nusra and Ahrar al-Sham was always clear, and the group is not known to have recruited foreigners into its ranks. By the turn of 2014, Harakat Nour al-Din al-Zinki had become a recipient of support from the CIA via a Turkey-based operations room intended to provide American support for 'vetted' Syrian insurgent factions in northern Syria. This CIA support, however, was discontinued by 2016, likely for reasons relating to corruption and the group's working relations with other factions like Jabhat al-Nusra that were deemed problematic.

Harakat Nour al-Din al-Zinki ended up being one of the five groups that joined Hay'at Tahrir al-Sham as noted above, but the logic according to the group's leader Tawfiq Shihab al-Din



was as follows: Harakat Nour al-Din al-Zinki had supposedly proposed to Ahrar al-Sham that the two should form a united front against Jabhat al-Nusra/Jabhat Fatah al-Sham. This was rejected by Ahrar al-Sham, so then it was proposed the two should unite with Jabhat al-Nusra/Jabhat Fatah al-Sham to try to undermine it within. When this too was rejected, Harakat Nour al-Din al-Zinki decided to join Hay'at Tahrir al-Sham, while stipulating that there should be no attacks on anyone of the 'Free Army' (i.e. the Syrian nationalist-oriented groups).<sup>xi</sup> However, as noted above, Harakat Nour al-Din al-Zinki left Hay'at Tahrir al-Sham on account of the infighting with Ahrar al-Sham. The group then formed an alliance with Ahrar al-Sham called the Syria Liberation Front (February 2018), before proceeding to join the National Front for Liberation in August 2018. The group's independence in its stronghold of west Aleppo countryside proved to be a thorn in the side of Hay'at Tahrir al-Sham's quest for hegemony in Idlib and its environs, but eventually, the latter's superior military capabilities overwhelmed Harakat Nour al-Din al-Zinki in January 2019. The group was dismantled and its remnants withdrew towards the areas of north Aleppo countryside controlled by factions of the 'Syrian National Army' that are under more direct Turkish control. Those north Aleppo countryside areas are also free of the presence of Hay'at Tahrir al-Sham.

### **Charities of relevance**

Over the course of the war in Syria, many charitable organizations have emerged in the insurgent-held territories. Some of these are run by local Syrians while others are run by foreigners or have some sort of foreign involvement in them. How charity is used may also vary: some of the money donated may go to genuine charitable initiatives to help the poor in these areas, but other donations may be used as part of fund raising for insurgent military activities. In this section I review the charitable organizations of relevance to this case, including discussion of areas of operation and any knowledge of links to the insurgent organizations.

### **The Merciful Hands**

This is a charity operating in northwest Syria (i.e. Idlib and its environs) but it is relatively obscure, even among the 'muhajireen' residing in the area. The charity, though, gained some notoriety in the UK media in relation to the conviction of an individual called Amaani Noor on the charge of funding terrorism as she sent a donation via Paypal to the Merciful Hands.<sup>xii</sup>

The Merciful Hands has maintained a presence on social media (primarily Telegram and Facebook) and still operates a Telegram channel to this day. Of relevance to note is that the charity solicits donations in order to help the 'mujahideen, muhajireen, orphans and widows.'<sup>xiii</sup> By 'mujahideen' is meant 'those who wage jihad' (i.e. Islamic holy war/struggle), but the post here provides no more specific information on who they are. Thus, while it can be deduced from this post that the Merciful Hands solicits donations to fund insurgent activity in northwest Syria, it is not possible to deduce from this post the exact affiliation of those militants to whom the donations would go.

Currently, the Merciful Hands is under the administration of an individual going by the

Telegram name of @mansouralmanni,<sup>xiv</sup> whose name suggests that the person running the account is of German origin. Previously though, the Merciful Hands was run by an individual who goes by the Telegram name of @Kdot5g and was running the Merciful Hands at the time of the facts relevant to this case. I have communicated with the individual who runs this Telegram account. He does not recall a donation by an American national to the Merciful Hands. He describes himself as being from Birmingham in the UK originally, and that he was previously in Ahrar al-Sham, serving under the command of Abu al-Yaqdhan al-Masri. Now, however, he says that he is not affiliated with anyone. The individual is certainly supportive of a broader cause of jihad in Syria, but is not a supporter of Hay'at Tahrir al-Sham. In fact, he appears to be rather disillusioned with the current state of affairs in northwest Syria, as Hay'at Tahrir al-Sham has consolidated its authority and effectively acts as an enforcer of the ceasefire agreement worked out between Turkey and Russia for the northwest region in March 2020. As he put it:

'It wrecks my brain to think about it. I can't understand it. Where are we going, what are we doing, what is the end goal now. Hts [Hay'at Tahrir al-Sham] doesn't admit to any wrong doing.'<sup>xv</sup>

Speaking of the community of 'muhajireen' he is familiar with more generally, he had noted:

'Everyone is living in a confused state. Not knowing what will happen tomorrow. Majority of these brothers don't want to enter to hts and have been independent for a long time. Now hts is closing all doors for any work.'<sup>xvi</sup>

In short, there is no evidence available to suggest that Merciful Hands is tied to Hay'at Tahrir al-Sham, a point corroborated by 'Taqi al-Din Omar,' who is head of contact in Hay'at Tahrir al-Sham's media relations office.<sup>xvii</sup> The evidence instead suggests that the Merciful Hands has been operating among foreigners present in northwest Syria who are independent of Hay'at Tahrir al-Sham.

### **Al-Sadaqah Syria**

The term 'sadaqah' is used to refer to charity in Arabic: it may be distinguished from the concept of 'zakat' in the sense that it is considered a voluntary donation, whereas zakat refers to obligatory almsgiving that is traditionally deemed to be one of the five pillars of Islam. Al-Sadaqah Syria was a charity operating in northwest Syria and appears to have become defunct by the end of 2018. The group advertised its operations on Telegram and operated a contact via WhatsApp, email and Telegram, with people afforded the opportunity to make donations via Bitcoin. Unlike the Merciful Hands though, this charity appears only to have concerned itself with fundraising for militant/insurgent activities, with one post featuring a banner that mentions 'supporting the mujahidin in Syria with weapons, financial aid and other projects assisting the jihad.'<sup>xviii</sup> However, no specific affiliations of these 'mujahideen' are mentioned, and so it is not possible to deduce from the open source evidence which insurgent groups, if any, benefited from donations made to al-Sadaqah Syria.

The only information it was possible to obtain regarding any links al-Sadaqah Syria might



have with insurgent organizations was via contact with the former owner of the Merciful Hands. According to him: 'No they don't support hts either. They're actually independent and hate hts.' However, it should be noted that he based this statement on the assumption of knowing who was behind al-Sadaqah Syria, but he had not actually seen the Telegram channel in question until I sent him the link, and he could not be certain of knowing who was behind the channel. Therefore, his testimony on this matter is speculative to some degree and cannot be taken as conclusive. However, it should be noted 'Taqi al-Din Omar' denied a link between al-Sadaqah Syria and Hay'at Tahrir al-Sham. In short, there is no evidence to show that al-Sadaqah Syria is linked to Hay'at Tahrir al-Sham. For an individual to have made a donation to al-Sadaqah Syria believing that the money would go to Hay'at Tahrir al-Sham would have meant that the individual would have had to been informed by someone urging the donation that this was the case.

### **Clarification of terms**

I have been asked to clarify the meaning of some Arabic terms relevant to this case. They are as follows:

. Hijra: this term translates as 'migration' and in the Islamic religious context is most commonly understood as referring to the migration that the Prophet Muhammad made from Mecca to Medina in 622 CE. In the context of the current conflict in Syria the term has been used to refer to those who left their homes in various countries around the world to come to the insurgent-held territories in Syria, whether to fight or perform other duties like aid work.

. Jihad: coming from the Arabic j-h-d, the term literally means 'struggle' but in Islam it is most commonly associated with fighting the disbelievers, whether in a defensive or offensive sense. In the context of the Syrian conflict, it is most commonly used to refer to taking up arms and fighting the enemy. It is mostly associated with the rebel side whether of the nationalist or jihadist orientation, but it has also been used by those fighting on the government side (especially foreign Shi'a fighters who came to Syria).

. Fitna: this is an Arabic term that can translate as 'strife,' 'affliction' and also 'temptation.' The term occurs multiple times in the Qur'an and hadith literature and always has a negative connotation. In the context of Syria though it is most commonly used to refer to internal strife between Syria's insurgent factions, such as the infighting between Hay'at Tahrir al-Sham and the other rebel groups in the period 2017-2019.

### **Opinions**

Based on a review of the defendant's communications regarding Hay'at Tahrir al-Sham, Harakat Nour al-Din al-Zinki and Ahrar al-Sham, it is my opinion that her expressed statements regarding Hay'at Tahrir al-Sham are not consistent with those who support the group. Supporters of Hay'at Tahrir al-Sham justified the group's actions against other insurgent elements on various grounds, including the supposed goal of realizing unity and combating division and fighting against supposed criminal elements/elements conspiring with the Syrian government/Russia/the West (particularly with regards to fighting Harakat

Nour al-Din al-Zinki).<sup>xix</sup> In contrast, the defendant speaks negatively about this infighting between Hay'at Tahrir al-Sham and Harakat Nour al-Din al-Zinki in referring to it as fitna and citing a saying attributed to the Prophet Muhammad that 'in a time of fitna, stay in your homes.' In the same conversation she cited another purported saying that when two brothers (i.e. fellow Muslims) fight each other with a sword, both of them will end up in hell. Elsewhere she has criticized Hay'at Tahrir al-Sham, saying: 'Even HTS right now they're not doin', they're not doin' good either they're just, yeah Abdullah is very disappointed in them.' She had also cited Abu Abdullah's opinion that it was not safe to go, and she mentioned that it was 'not obligatory' to go during times of fitna.

By extension, it is also my opinion that the sentiments that the defendant expressed about the 'fitna' (i.e. in-fighting) are not consistent with those who support participation by Westerners in the conflict. Those who do support such participation have tended to encourage Westerners to join the Islamic State on the grounds that it is the Caliphate and Westerners need to contribute to it whether in a military or other service capacity. Alternatively, they may have encouraged participation in the conflict on the grounds of supporting a greater cause of jihad against the Syrian government. However, as even the indictments have outlined, the defendant actually discourage one of the undercover agents from travelling to Syria on the grounds that there was no jihad in Syria, instead encouraging her to go to Afghanistan.

It is also my opinion that the defendant's resolve to go to Syria is far from clear-cut. On more than one occasion, she referenced the need to pay off her debts prior to going to Syria, even as a supposed scholar in Syria queried by Abu Abdullah said it was not necessary to pay off the debt, relating a story of a debt to a Jew that had to be paid back. She was reluctant to reveal her religion to colleagues at work and did not want to risk losing her job, because then she would not have the means to pay off her debt. It should be noted, however, that the former owner of the Merciful Hands also said that debts should be paid prior to 'hijra,'<sup>xx</sup> so her opinion is not necessarily inconsistent with those who have actually gone to Syria.

Concerning the Western Union transfers the defendant made, it is my opinion that it is possible that the transfer on June 14, 2018 was made to an individual participating in the activities of al-Sadaqah Syria and that the money was thus intended for al-Sadaqah Syria. That said, it should be noted that the platform was soliciting donations via Bitcoin, whereas the Merciful Hands (to which the defendant says she sent the money) has offered opportunities for donation via Western Union as well as Bitcoin.. It is also my opinion that based on the available evidence, it cannot be conclusively demonstrated that this transfer was intended to support Hay'at Tahrir al-Sham, but rather it is possible that the money could have funded militant activity of groups independent of Hay'at Tahrir al-Sham. It is the burden of the prosecution to establish a definitive link here with a designated terrorist organization.

Finally it is my opinion, based on my research, that the advice the defendant and her contact provided to the undercover agent was general advice and not specialized advice one might pay for that could significantly enhance the chance of success for entering Syria and joining a designated terrorist group, particularly given the fact that entry into Syria at this

stage of conflict required much more careful and detailed planning.

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<sup>i</sup> 'Harakat Nour al-Din al-Zinki defects from Hay'at Tahrir al-Sham and clarifies the reasons,' al-Souria.net, July 20, 2017 (<https://www.alsouria.net/archive/content/%D8%AD%D8%B1%D9%83%D8%A9-%D9%86%D9%88%D8%B1-%D8%A7%D9%84%D8%AF%D9%8A%D9%86-%D8%A7%D9%84%D8%B2%D9%86%D9%83%D9%8A-%D8%AA%D9%86%D8%B4%D9%82-%D8%B9%D9%86-%D9%87%D9%8A%D8%A6%D8%A9-%D8%AA%D8%AD%D8%B1%D9%8A%D8%B1-%D8%A7%D9%84%D8%B4%D8%A7%D9%85-%D9%88%D8%AA%D9%88%D8%B6%D8%AD-%D8%A7%D9%84%D8%A3%D8%B3%D8%A8%D8%A7%D8%A8>)

<sup>ii</sup> 'Jaysh al-Ahrar defects from 'Tahrir al-Sham' and the latter sends convoys to the areas of its control,' Horrya.net, September 14, 2017 ( <https://horrya.net/archives/32398>)

<sup>iii</sup> "Ansar al-Din' defects from 'Tahrir al-Sham': three formations have remained,' Enab Baladi, February 9, 2018 (<https://www.enabbaladi.net/archives/205568>)

<sup>iv</sup> 'Abu Jaber al-Sheikh: I am not a member in 'Tahrir al-Sham' and I am not pleased with the conduct of 'Jowlani', ' Shaam Network, January 14, 2019 (<http://www.shaam.org/news/syria-news/%D8%A3%D8%A8%D9%88-%D8%AC%D8%A7%D8%A8%D8%B1-%D8%A7%D9%84%D8%B4%D9%8A%D8%AE-%D9%84%D8%B3%D8%AA-%D8%B9%D9%86%D8%B5%D8%B1%D8%A7%D9%8B-%D9%81%D9%8A-%D8%AA%D8%AD%D8%B1%D9%8A%D8%B1-%D8%A7%D9%84%D8%B4%D8%A7%D9%85-%D9%88%D9%84%D8%A7-%D8%B1%D8%A7%D8%B6-%D8%B9%D9%86-%D8%B3%D9%84%D9%88%D9%83%D9%8A%D8%A7%D8%AA-%D8%A7%D9%84%D8%AC%D9%88%D9%84%D8%A7%D9%86%D9%8A.html>)

<sup>v</sup> 'Agreement between the factions places all of Idlib under the control of the 'Salvation' government affiliated with 'Hay'at Tahrir al-Sham,' Rai al-Youm, January 10, 2019 (<https://www.raialyoum.com/%D8%A7%D8%AA%D9%81%D8%A7%D9%82-%D8%A8%D9%8A%D9%86-%D8%A7%D9%84%D9%81%D8%B5%D8%A7%D8%A6%D9%84-%D9%8A%D8%B6%D8%B9-%D9%83%D8%A7%D9%85%D9%84-%D8%A5%D8%AF%D9%84%D8%A8-%D8%AA%D8%AD%D8%AA-%D8%B3%D9%8A%D8%B7/>)

<sup>vi</sup> 'Jowlani in a discussion: we have surprises in Lebanon (video),' Arabi 21, November 5, 2014 (<https://arabi21.com/story/786824/%D8%A7%D9%84%D8%AC%D9%88%D9%84%D8%A7%D9%86%D9%8A-%D9%81%D9%8A-%D8%AD%D9%88%D8%A7%D8%B1-%D9%84%D8%AF%D9%8A%D9%86%D8%A7-%D9%85%D9%81%D8%A7%D8%AC%D8%A2%D8%AA-%D9%81%D9%8A-%D9%84%D8%A8%D9%86%D8%A7%D9%86-%D9%81%D9%8A%D8%AF%D9%8A%D9%88>)

<sup>vii</sup> Ibid.

<sup>viii</sup> Conversation with the 'Middle Region Recruitment Branch,' August 2021.

<sup>ix</sup> See e.g. 'Ahrar al-Sham: The general command is 'angry' after the 'defection' of the Jabal al-Zawiya brigades,' August 7, 2021, al-Souria.net (<https://www.alsouria.net/%D8%A3%D8%AD%D8%B1%D8%A7%D8%B1-%D8%A7%D9%84%D8%B4%D8%A7%D9%85-%D8%A7%D9%84%D9%82%D9%8A%D8%A7%D8%AF%D8%A9-%D8%BA%D8%A7%D8%B6%D8%A8%D8%A9-%D8%A8%D8%B9%D8%AF-%D8%A7%D9%86%D8%B4%D9%82%D8%A7/>)

<sup>x</sup> Interview with Abu Shu'aib al-Masri, February 2020 (<http://www.aymennjawad.org/2020/02/interview-with-talha-al-masir-abu-shuaib-al-masri>); and interview with Abu al-Yaqdhan al-Masri, February 2020 (<http://www.aymennjawad.org/2020/02/interview-with-sheikh-abu-al-yaqdhan-al-masri>)

<sup>xi</sup> Interview with Tawfiq Shihab al-Din, January 2020 (<http://www.aymennjawad.org/2020/01/the-history-of-harakat-nour-al-din-al-zinki>)

<sup>xii</sup> 'Woman accused of funding terrorism married foreign fighter and 'supported Islamic State,' jury hears,' Liverpool Echo, December 2, 2019 (<https://www.liverpoolecho.co.uk/news/liverpool-news/woman-accused-funding-terrorism-married-17351801>)

<sup>xiii</sup> Post by Merciful Hands on Telegram, March 5, 2021.

<sup>xiv</sup> Ibid. and e.g. post by Merciful Hands on Telegram, August 16, 2021.

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<sup>xv</sup> Conversation, July 2021.

<sup>xvi</sup> Ibid.

<sup>xvii</sup> Statement to the author, July 2021.

<sup>xviii</sup> Post on a Telegram channel for al-Sadaqah Syria, October 29, 2018.

<sup>xix</sup> E.g. In an interview with me in January 2019, Hay'at Tahrir al-Sham supporter 'Abu al-Layth al-Halabi' expressed the following sentiment on the infighting:

'Of course it is not hidden to anyone: the project of surrender that the Zinki movement began working on through meetings with the Russians in regards to handing over the villages and localities that lie under the control of this faction to the Russians. Previously I have published leaks of the agreement that occurred between the Zinki faction and the Russians that stipulates handing over of the villages and localities of the Muslims to the Nusayri army and the Russians. In addition, the Zinki movement brought in Jaysh al-Thuwar [a Syrian Democratic Forces-affiliated group of former rebels who were based in Afrin] to the villages and localities of the Muslims, and killed the best of the mujahideen of HTS. So now this faction has become a toxic dagger in the side of the Syrian revolution. Of course in any infighting that occurs, HTS informs all the factions that the problem is not with you oh factions but rather with this faction that wants to end the jihad and destroy the revolution in the land of al-Sham but the factions do not heed this and can only intervene to defend a faction in which the cases of immorality and acts of disobedience against God have become numerous, such as fornication and wine-drinking, in addition to blaspheming against God (Almighty and Exalted is He) openly and in broad daylight. And what has happened has happened from the interventions of the factions to defend this faction that wants to hand over the lands of the Muslims!!'

<sup>xx</sup> Conversation, August 2021.